

A N

A B S T R A C T

#6. (47) O F A N

E S S A Y,

Writ upon Excising of Stout, Granes and other Liquors; with satisfactory Answers to all the Objections the Brewers can make against it; humbly Offer'd for the Raising of Four hundred thousand Pounds per Ann. on several Branches which have Escaped the Duty in the Brewing-Trade.

P R O P O S A L. I.

That a Tax of Twelve pence per Quarter be laid upon all Granes of Brewers and Distillers, and likewise Twelve pence a Quarter upon the Granes of such Persons that Brew and Sell their own Drink in the Country.

Reason I. **T**HIS Tax will not only bring in above One hundred thousand pounds a Year but will save double that Sum, by preventing the Frauds of the Brewer, who then cannot possibly wrong the King of Five shillings a Year without the privacy of the Excise-men; for the Gauger is to Gauge the Mash-Tuns as well as Drink Tuns, and make weekly Entries of it, who will thereby know to a handful how many Quarters of Malt have been Wet; and knowing the Product and Length that is Drawn from every Quarter of Mault, what for Ale and what for Beer, they can Miss it if there be ever so small a Quantity Conveyed away; whereas now they convey away Twenty or Thirty Barrels of a Brewing Night to their Tap-house and Victuallers Cellars.

II. It is Impossible to convey away any of the Granes without the Gaugers perceiving of it when he comes to Gauge, by reason when the Worts are run off, there lies upon the Granes a Congealed Scum, which covers them all over as Thick and as Smooth as a great sheet of Lead, and of the same Colour, which will appear to be broken if they take but a Spoonful of them.

III. The Brewers themselves have already raised a Tax upon Granes to the Persons that Buy them, alleging they must do so, to enable them to pay the Tax which they expect will be laid upon them to answer the deficiency of the Malt Tax; having these several Years been raising them by degrees till they have brought them from Four pence half-penny a Quarter to Twenty pence, at which price they sell them in September last, tho Mault and every thing belonging to the Trade is Considerably cheaper, and Drink Extravagantly dearer; that those Granes are a commodity that Sell so well, that there is Forty buyers to one Seller, especially in London and all other great Towns.

IV. That this Tax will not cause any addition of Officers, except one or two Commissioners more; it will be brought in at the Foot of the Account with the Duty of the same Drink that's Drawn from which will be expected like the Nicks of a Tally to answer one another; for the Commissioners know the quantity of Barrels that ought to be expected from every Quarter of Granes.

V. This Tax will but slightly touch the Brewers, being paid by a very able sort of People, as Woodmongers, Coal mongers, Masters of Lime-wharfs, Cow-keepers, and several other Trades, too Numerous herein to mention; and the Chief food for all those Cattle and Horses in London, and all other great Towns, being Granes, therefore in my humble Opinion the working Horses, and Milch Cows that is daily bringing the Penny, are better able to pay a Tax than several other helpless Creatures; who differs from them nothing but barely the name of Man, and capacity of getting like them by their industry to pay for their food, or any other Duty that falls to the share of so wretched a Condition.

Objection. It may be Objected, to render this Tax inconsiderable by some of the Brewers or their Friends, People so vastly Rich seldom want them upon such Occasions, That this Tax can no way be serviceable in point of defending the Duty of Excise, nor no other advantage beyond that of barely raising the proposed Tax, by reason that the Brewer after his first and second Worts are Drawn off, may take some of his Granes, and so Level the Tun again, and Cap it over with fresh Mault, and by letting the

the Hot Water Pump run upon it, cause the same Scum again, and so by that means deceive the Gauger.

Answer. It is true, the Brewer may attempt to do so if he pleases, but 'tis not reasonable to believe, he will take pains to do a thing that no way tends to his Profit, but much to the Contrary; for in Case they should at any time without being discovered convey away eight Bushels of Granes to save a Shilling Duty, they would be Ten Shillings losers by the Bargain, for the Brewer Draws above a Barrel of Good Table Beer from each Quarter of Granes after the First and Second Wort runs off; therefore any rational Person may believe, that it is not worth the Brewers while to carry a Basket or two of Hot Granes smoking about with so much of the Virtue and Goodness left in them. But to put an end to all Objections, Granes being a thing that will taint in few Hours, therefore would without the search of any Officer soon discover themselves if hid; besides the Buyer of those Granes for the whole Year would miss the least handful that's taken away, by private Notches upon the Tun.

Note. That whereas Four shillings per Quarter on Mault was proposed to raise Four hundred thousand Pounds per Ann. this of One shilling per Quarter on Granes cannot fail of raising One hundred thousand Pounds at least, by reason the King cannot any ways be Defrauded in this Tax, which will make amends for what private House-keepers make use of in their own Brewings.

Observe. That the Brewers give the Granes to their Wives for Pin-mony, and some Brewers Granes are worth a Thousand or Fifteen hundred pounds a Year; the whole profit of Granes amounting to as much as half the Duty of Excise brings the King in; the Charges of Collecting, and what he is Defrauded of, being Excepted.

It may likewise be Objected, That this Tax will be a hardship upon those stragling Ale-Houses in the Country, who give what small quantity of Granes they have, to their Cows or Pigs.

Answer. That it was a far greater hardship upon them to pay a Tax of Four shillings per Quarter for Dry Mault, when it was in it self Extravagantly Dear, then One shilling at a time that Mault is fallen Seventeen shillings in a Quarter; therefore if they could dispencc with paying Four shillings in those Dear times, no doubt they will be better satisfied in being now dealt so favourably withal.

And as to the Collecting of this Duty, the same Officers that take an account of the Drink they Brew do it all under one: But if the Country were exempt from this Duty, the great Towns are sufficient to answer the proposed Tax.

PROPOSAL II.

That an Additional Tax of Four shillings and Nine pence per Barrel be laid upon Stout, double Beer, double Ale, Nottingham and Derby Ale, and such sorts of Strong Drinks.

Reason. **T**HAT by the Brewing of these Drinks the King is Defrauded of double and treble the Duty that would accrue to him, if it were Brewed after the Common manner.

H. The Brewers can have no just reason to complain of this additional Tax, for they selling such Drink for Two, Four and Five pounds per Barrel, have Double and Treble price from the Buyer for it, and have all along paid the King but single Duty; which Consideration, together with the fall of Hops, Mault, Coals, Casks, and rise of Drink, and for that a Guile of Drink at Three pounds per Barrel is Brewed for the same Charges of Common Beer and Ale at Twenty shillings per Barrel, it leaves the Brewer without any reasonable Objection against this additional Duty.

Objection. It may be Objected, that there being many Degrees and prices of strong Drink above Twenty shillings per Barrel, there would be a great deal of uncertainty and inequality in charging the same, by reason whereof disputes would continually arise between the Brewer and the Gauger.

To prevent all this it may be Answered, that when any such dispute shall arise, it may be decided by granting an Additional Power to the Officers (without altering the former Measures) who may charge the Product of every Quarter of Mault upon such Occasions, with the Sum of Twelve shillings (let the Brewer draw it Strong, Conceal or Mix it as he pleases) which will make it equal in proportion with the present Duty upon Common Beer and Ale; for every one that understands Brewing, knows, that a Quarter of Mault will make so much Common Ale and Beer as pays the King Twelve shillings Duty; and all the Drink that exceeds Twenty shilling per Barrel, ought in my humble Opinion to pay this Tax, for this Injures no Person, nor even so much as lessens the settled Profits of the great Brewers, but only takes some little small Edgings, from what they are going to enterlace their Fortunes with, by unexpected great Profits that are now flowing in upon them, by the fall of every thing belonging to the Trade, and the unspeakable advantage of Menopolising it all in their own hands.

PROPOSAL III.

That an Additional Duty of Two shillings per Barrel be laid upon Common Hopt and Guile Beer.

Reason. **T**HAT by reason of the strength the Hop adds to the Drink, the Brewer can Draw a Barrel and one fourth part more from each Quarter of Mault, then he does of Ale, and Sells this to the Victualler for Twenty five shillings, nay Thirty, if he lets it stand ever so little a while in his Store house.

Note. The Brewer pretends he is forced to Draw this Barrel and one fourth part extraordinary, to answer the charge of the Hops, when the greatest part of what they use to bitter their Beer is Wormwood; but if it were all Hops, Eight pounds of them would serve four Barrels of Beer, which cost but Seven shillings and Eleven pence.

Observe. That from each Quarter of Mault, from which the before mentioned Drinks hereby proposed to be further Taxed, the Brewer gets Clear from every such Quarter, as may be seen by the particular

For every Quarter of Mault so Brewed, and forthwith delivered to the Victualler
If kept by the Brewer two or three Months in his Store-house

l.	s.	d.
1	12	6
2	8	6

Ob. And it is to be Observed, several Brewers in *London* Wet every Week between three or four hundred Quarters of Mault, by which it plainly appears that such Brewers clear every Week, besides their former settled Gains, at least Three hundred pounds, by the great Fall of Seventeen shillings in every Quarter of Mault, as well as in every thing else belonging to their Trade, tho they still keep up their Drink at the same Price they thought fit to raise upon it to Answer the Mault Tax, and suit the Extremity and Dearness of Times.

It may be Objected by the Brewers which Brew those great quantities Weekly, that they do not clear so much, by reason those Profits are incident to Losses and Casualties, by Breaking and Running away of Customers.

To this it may be Answered, That the great Brewers having by their Warrants daily chased the small Brewers from their Trade, and now having Menopolised and Ingross'd the best part of the Trade in their own hands, therefore Pick and Cull their Customers, and having Trade enough, refuse to serve any desperate Customers; by which means they make their Profit safe as well as Great.

Note. That when the Brewers are brought to Brew Drink after such a wholesom Common Manner, several House-keepers who now Brew their own Drink, will never give themselves that trouble, it being as Cheap to them to buy of the Brewer, which will also be an Addition to the Kings Duty.

Observe. Lastly, That since the Tax upon Stout, and all them strong Drinks before mentioned, is not done with design to over-charge the Brewers, but to secure the Just payments, and Answering the Duty which they ought to pay :

Therefore to prevent the former hardships that have been put upon the Publick, by the Brewers placing every Tax Double upon the Buyer,

It is humbly Proposed, That all the several sorts of Drinks sold by the Common Brewer, for more then the Price they thought fit to raise upon them last Year when Mault was Forty four shillings per Quarter, shall by way of Penalty Double the within mentioned Tax, provided it exceeds the present Price of Drink, whilst Mault Continues, or is sold under Forty shillings per Quarter.

PROPOSAL IV.

It's further humbly Proposed, That every Brewer that Brews above Eighty Barrels of Common Ale per Week, shall pay the King for every Barrel above that Number, One shilling of an Additional Excise more then he pay'd before.

Reasons. IN regard those great quantities of Eight hundred or a Thousand Barrels, which several Brewers Brew in a Week, are still Managed under the same Charge of House-rent, and a small matter more of Servants Wages and Firing; for when once the Copper is set a boiling, a small matter still keeps it Simpering on, besides the great Advantage of being able to Draw Eight shillings worth of strong Drink more from each Quarter of Mault, by reason of the bigness of his Grist, then the small Brewer can, having little besides the Tun-staves to work upon, which advantages with several others renders it altogether Impossible for the small Brewer to subsist under the same Tax with the great One.

Note. For example, suppose the small Brewer, who Wets such a quantity as Twenty Quarters of Mault per Week, has Twenty shillings out of every Quarter Profit towards paying his Rent, defraying his Charges, and supporting his Family; and suppose the great Brewer, who Wets such a quantity as Four hundred Quarters per Week has but Ten shillings; Yet you see notwithstanding the small Brewers seeming double Price, the great Brewer has by his Four hundred Ten shillings, a Hundred and Eighty pounds per Week, more then the small Brewer has by his whole Pounds; but tho I named Four hundred Ten shillings, so many Pounds I am sure is a more real representation of the great Brewers Weekly Gains; the Truth of which I refer to the Observation of this Honourable House, upon Maults falling from Forty five shillings to Twenty seven per Quarter, besides every thing else belonging to the Trade, and yet Drink still keeps up to the highest price the Brewer thought fit to raise upon it to Answer the Mault Tax, and Shunt the aforesaid price of Forty five shillings per Quarter.

Objection. It may be Objected, That this is an Impracticable way of laying on a Tax.

Answer. To this may be Answered, That since the great Brewers have by Menopolising the Trade, put great part of it in so desperate a Condition, that the Case will now admit of no other Remedy, therefore we ought not to slight any Just means, or reverence a Grey hair'd Errour so far as to let it sway to the untimely prejudice of the most Just and equal Tax that ever yet has been proposed in the Brewing Trade, especially since we are not altogether destitute of a Precedent that may in some Measure suit our purpose; Instance that of every Gentleman, Nay even Disbanded Officers, paying Twenty shillings for their Title or Quality, when the Poorer sort paid but a Shilling for their Heads, in which the Wisdom of the Parliament Justly seemed to make some distinction between the Condition of the Poor, and those they Judged better able, and sure a full Purse can better pay a Tax then Empty Honour.

Note. That if the great Brewer can be satisfied with Brewing such a Quantity as Eighty Barrels per Week, which we reckon a good living Trade, and by that means let the persecuted small Brewer go sharers with him in the Employment, this Tax will not any way reach him; but if they are by their Intrest put upon Exceeding that Quantity, they undeniably are their own Carvers, to Charge themselves with this Tax as they see fit, without the least Compulsion; therefore it must be Indisputably equal, and so very Inconsiderable to those several Hundreds per Week which the great Brewers get, that I hope they will not only think themselves very favourably dealt by, but also own that the Kings Duty ought to be expected out of the Profits, and not Loss of a Trade, but before, as appears by the great decay of Trade, we put our Taxes in the Balance against Losses and Misfortunes; but there they are put in the Scale against Monstrous Profits of great Brewers, which far over-balance them and all reasonable Gettings.

Observe. That upon the putting down the small Brewers by the Opression of the great Ones, Hundreds of Families, who were only Credited by them, are forced from their industrious course of Living, to turn Highway-men, and such other desperate Courses to keep themselves from Perishing, by which means the Country suffers, and the King every way deprived of his Taxes, and Subjects too, by putting the Laws in Execution against them,

Objection. That the Brewing-Trade is sufficiently Loaded already.

Answer. That it's the wrong placing of a Tax, and not the Weight that ever works ill effects in this Trade; for our daily Experience shews us, that a State ever flourishes best when Wealth is more equally spread, tho we have hitherto put our Misfortunes and Decay of Trade upon a thousand Causes, while the real one escapes our Censure, for it is the Menopolising the Trade and not the Tax, nor any other Cause, that Injures it.

Observe. That a Tax laid on after this Manner, will not only set all Persons already Concerned upon an equal Footing, but also encourage Hundreds of People, if leave be given, and freed from their Charters, to re-inhabit these Brew-houses that are shut up, finding that Tax will not extend to them till their Trade is raised and settled, and the height of their Layings out is over; else in striving to raise a Trade as the Case stands now, a man may soon sink himself; for the raising of it, is like that of Planting a Wood, by which a Man must lose several Years profit, and have his Rewards at the last: But tho our Taxes have a long time been baffled in following the Cold sent, I hope this will single out things so well as to Catch the profits of the Trade fast by the Tooth; upon which good hold I shall leave it to the Consideration of this Honourable House.

I. This Tax Effects neither the Buyer, Consumer, nor Retailer, nor even so much as lessens the settled Profits of the great Brewers.

II. Here is no Partiality used; for every Person in this Case is his own Carver, to Charge himself with this Tax as he pleases without the least Compulsion, and this Duty of Twelve pence *per* Barrel, all People will Chearfully strive to render themselves liable to it, because when ever they arrive at that good fortune of having this Tax extend to them, there will a Pound profit upon every Quarter of Malt accrue to the Brewer, out of which he may well pay so Inconsiderable a Duty.

III. It sets all Persons already concerned upon an equal Footing, and Levels the inequality of the Trade, and prevents the mighty abuse of it, to the preservation of a greater Number of Lesser Brewers, who now struggle under very great Difficulties.

IV. It not only brings us in Four hundred thousand pounds *per Ann.* but also will be a means, as we may reasonably hope, to save us half that Yearly Sum by preventing the Brewers Frauds.

V. We shall by this know where the Brewers strength, as well as where the Golden Vein lies in the Brewing-Trade; by which the Parliament may at any time take off, or lay on their Taxes as they see Occasion, with outinjuring the Foundation, or impair the strength of the Managers of it.

F I N I S.
